

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2016 (U 904-G))

Application No. 14-11-004
Exhibit No.: (SCG-29-R-WP)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF MICHAEL W. FOSTER
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MARCH 2015



**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

WORKPAPERS

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2013 Dollar Escalators, for use in SoCalGas GRC calculations
Labor and Non-Labor O&M Expenses

Escalation Factors to Convert 2013 dollars to 2016 dollars

	2016
<hr/> Shared Service, & Working Cash: Labor/Non-Labor O&M Expenses	
SoCalGas	1.0722

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CASH WORKING CAPITAL SUMMARY

Schedule A

(\$ in Thousands)

		[1]	[2]	[3]	[4]	[5]
Line No.	Description	SCHEDULE REFERENCE	2013 CALCULATED		2016 PROPOSED	
			AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL
<u>OPERATIONAL CASH REQUIREMENT</u>						
1	CASH BALANCES	P-1	\$ 3,130		\$ 3,356	
2	OTHER RECEIVABLES	P-2	61,028		\$ 65,434	
3	PREPAYMENTS AND CURRENT ASSETS	P-3	13,137		\$ 14,086	
4	DEFERRED DEBITS	P-4	370		\$ 397	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 77,665		\$ 83,272
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>						
6	LEAD/LAG CASH WORKING CAPITAL	B-1		114,921		143,631
7	TOTAL WORKING CASH REQUIREMENT			192,586		226,904
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>						
8	EMPLOYEES WITHHOLDING	P-5	(842)		(903)	
9	CURRENT AND ACCRUED LIABILITIES	P-6	(136,282)		(146,122)	
10	TOTAL OFFSETS			(137,124)		(147,025)
11	NET WORKING CASH REQUIREMENT			\$ 55,462		\$ 79,879

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

(LEAD) / LAG FORECAST

Schedule B-1

(\$ in Thousands)

Line No.	Description	[1] Schedule/ Reference	[2] Days Expense (Lead) Lag	2013 CALCULATED		2016 PROPOSED	
				[3] Expense	[4] Dollar-Days (Lead) Lag [2] * [3]	[5] Expense	[6] Dollar-Days (Lead) Lag [2] * [5]
1	PURCHASED COMMODITIES--GAS	D	38.59	\$ 1,537,994	\$ 59,351,195	1,343,245 [a]	\$ 51,835,833
2	EXPENSES EXCLUDING COMMODITY	B-2	26.38	<u>2,350,685</u>	<u>62,005,097</u>	<u>3,064,165 [a]</u>	<u>80,824,893</u>
3	TOTAL EXPENSES			<u>3,888,679</u>	<u>121,356,292</u>	<u>4,407,410</u>	<u>132,660,727</u>

LEAD/LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			41.99		41.99
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag/Expense			<u>31.21</u>		<u>30.10</u>
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			10.79		11.89
7	TOTAL EXPENSES	L3: Expense			<u>\$ 3,888,679</u>		<u>\$ 4,407,410</u>
8	CWC Requirement from Lead/Lag Study	<u>365</u>	L 6 * L 7 / 365		<u>\$ 114,921</u>		<u>\$ 143,631</u>
9	(Lead) Lag Requirement To 'Schedule A, Line 7 '	L 8			<u>\$ 114,921</u>		<u>\$ 143,631</u>

[a] Expenditures for Commodity Costs, Franchise Fees on Commodity Costs, Pass-Through Taxes and Refundable/Balancing account program costs have been included in the Working Cash computation while they are not included as expenses in the determination of net operating income or revenue requirement for the test year.

Operating Expenses from Summary of Earnings:	\$ 1,999,481
Deferred Taxes:	22,177
Franchise Fees on Commodity:	18,988
Pass-Through Taxes	510,405
Balancing Account costs:	<u>513,114</u>
	<u>\$ 3,064,165</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

(LEAD) / LAG SUMMARY

Schedule B-2

(\$ in Thousands)

Line No.	Description	Schedule/ Reference	Days Expense (Lead) Lag	2013 CALCULATED	
				Expense	Dollar-Days (Lead)/Lag [2] * [3]
1	PURCHASED COMMODITIES--GAS	D	38.59	\$ 1,537,994	\$ 59,351,195
2	PAYROLL EXPENSE	E	13.07	518,188	6,772,309
3	F. I. C. A. & MEDICARE EXPENSE	F	12.42	30,731	381,775
4	FEDERAL/STATE UNEMPLOYMENT INSURANCE	F	76.05	922	70,127
5	INCENTIVE COMPENSATION PLAN	G	256.00	40,996	10,494,914
6	EMPLOYEE BENEFITS	H	9.02	142,681	1,286,986
7	OTHER GOODS & SERVICES	I	34.04	425,521	14,484,751
8	PAYMENTS BY CORPORATE CENTER	J	21.84	65,580	1,432,171
9	REAL ESTATE RENTAL	K	(26.49)	18,984	(502,893)
10	MATERIALS ISSUED FROM STORES	L	-	14,843	-
11	PROPERTY/AD VALOREM, FRANCHISE TAXES, & PA	M	82.90	565,279	46,861,612
12	FEDERAL INCOME TAXES--CURRENT	N-1	(724.93)	15,273	(11,071,677)
13	CALIFORNIA CORPORATE FRANCHISE TAXES	N-2	(573.92)	14,296	(8,204,980)
14	INCOME TAXES--DEFERRED	O-1	0.00	115,054	-
15	DEPRECIATION & AMORTIZATION	O-2	0.00	366,151	-
16	AMORTIZATION OF INSURANCE PREMIUMS	O-3	0.00	16,184	-
17	EXPENSES EXCLUDING COMMODITY		26.38	\$ 2,350,685	\$ 62,005,097
18	TOTAL EXPENSES			\$ 3,888,679	\$ 121,356,292

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

(LEAD) / LAG SUMMARY

		Schedule		B-2
		(continued)		
19	Average Revenue Lag Days	C		41.99
20	Average Expense Payment Lag Days	L18 C [4] / C [3]		<u>31.21</u>
21	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 19 - L 20		10.79
22	TOTAL EXPENSES	L18 C [3]		<u>\$ 3,888,679</u>
23	CWC Requirement from Lead/Lag Study	<u>365</u>	L 21 * L 22 / 365	<u>\$ 114,921</u>
24	(Lead) Lag Requirement To Schedule "A"	L 23		<u>\$ 114,921</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

REVENUE LAG

Schedule C

(\$ in Thousands)							
Line No.	Description	[1] Reference Or Count	[2] Accounts Receivable Balance at End of Month	[3] Average A/R Balance	[4] Sales	[5] A/R Turnover [4] / [3]	[6] Days Lag 365 / [5]
	Annual Number of Days	→					<u>365</u>
1	December-2012		\$ 237,072				
2	January-2013		418,815		\$ 560,719		
3	February-2013		427,993		505,780		
4	March-2013		351,938		390,814		
5	April-2013		245,672		272,645		
6	May-2013		210,286		272,031		
7	June-2013		223,942		269,016		
8	July-2013		193,630		251,949		
9	August-2013		166,902		242,117		
10	September-2013		165,365		237,349		
11	October-2013		134,028		235,990		
12	November-2013		197,899		281,927		
13	December-2013		\$ 345,635		\$ 433,652		
14	Total		<u>3,319,177</u>				
15	Less 1/2 of end periods		(291,353)				
16	Total, Less 1/2 of end periods		<u><u>3,027,823</u></u>				
17	Average	<u>12</u>		<u>\$252,319</u>	<u>\$ 3,953,987</u>	<u>15.67</u>	<u>23.29</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

REVENUE LAG		Schedule (continued)	C
18	Collection Lag		23.29
19	Meter Reading Lag		2.50
20	Bank Lag		1.00
21	Service period to meter read date 365 days / 12 (months) / 2 (half month) (See [a] below)		15.21
22	Total Revenue Lag Days		<u>41.99</u>

[a] The meter is read 12 times a year, assuming service is rendered evenly throughout these meter reading periods, the average service period to meter reading is a 15.21 days lag.

Note:

Customer accounts receivable balances include taxes and certain miscellaneous revenue items like service charges. Because both accounts receivable balances and revenue include these items, they are determined on a comparable basis. The franchise/municipal surcharge and utility user taxes that were part of the accounts receivable balance remained in the accounts receivable balance for each month and revenues were increased by the tax amount to reflect a proper match between accounts receivable and revenues

SCG processes the invoices for each meter route, and therefore mails the invoices the next day or night. Meters are read on a 21 day cycle, 89.88% of the meters in 2013 were read on cycle, 2.85% of the meters were read one day late, 0.36% of the meters were read two days late and 6.91% were read one day early.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**PURCHASED COMMODITIES--GAS
SUMMARY**

Schedule D

		[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION	REFERENCE	INVOICE AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	(LEAD) LAG DAYS [3]/[2]
<u>GAS PURCHASES</u>					
1	TRANSPORTATION --Payments	D-1	\$ 129,087,448	\$ 4,507,084,079	34.91
2	CALIFORNIA--Payments	D-2	696,015	28,103,011	40.38
3	INTERSTATE -- Net Payments *	D-3	1,417,812,403	55,226,952,248	38.95
4	SMS	D-4	(9,601,693)	(411,464,518)	42.85
5	TOTAL GAS PAYMENTS		<u>\$ 1,537,994,173</u>	<u>\$ 59,350,674,820</u> **	<u>38.59</u>

* Interstate payments were based on the net of payables and receivables per counter party each month.

SMS (Secondary Market Services)

** Total (Lead) Lag Dollar-Days Amount does not tie to Summary Schedules B-1 due to rounding; no material variance to revenue requirement.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

PAYROLL EXPENSE

LINE No.	[1] DESCRIPTION	[2] Schedule AMOUNT	E [3] LAG DAYS	[4] WEIGHTED DOLLAR LAG DAYS
<u>COMPANY PAYROLL EXPENDITURES</u>				
1	Clearing	\$ 21,143,446		
2	O&M	435,288,273		
3	Refundable	61,756,263		
4	Total Company Payroll Expenditures	\$ 518,187,983		
5	The Company pays all of its employees on Friday, every other week.			
6	Service Period For Payroll is therefore 12.42 days (See Line 17)			
7	6.5 days from the midpoint to the end of the payroll period		6.5	
8	The Company pays its employees on a One-Week Lag.			
9	6.9 days to payday Friday		6.9	
10	PAYROLL LAG DAYS			13.4
11	Total Payroll Withholding Taxes (Federal & State Taxes & Employer FICA & Medicare Matching, incl. capital)	\$ 228,904,123		
12	Non-Capital Portion of Total Payroll Expenses	80.11%		
13	Total Payroll Withholding Taxes (Federal & State Taxes & Employer FICA & Medicare Matching, excl. capital) (L7*L8)	\$ 183,368,598		
14	Withholding Tax Lag Days			
15	Payroll lag days		13.4	
16	Additional Lag Days (In 2009 SDG&E Payroll entered a contract with a outsourcing company (ADP), under which ADP takes care of all payroll tax payments on behalf of SCG, but requires SCG to fund the taxes one day before the check date)		-1.0	
17	Total Withholding Tax Lag Days			12.4
18	Total Withholding Dollar Lag Days (L13*L17)			\$ 2,278,002,195
19	Total Net Tax Amount (excl. withholding taxes) (L4 - L13)	\$ 334,819,385		
20	Total Net Tax Lag Days (excl. withholding taxes) (L10)		13.4	
21	Net Payroll Tax Weighted Dollar Days			\$ 4,494,306,360
22	Total	\$ 518,187,983		\$ 6,772,308,555
23	Weighted Average Lag Days			13.07

NOTE: There has been no adjustment made to account for the number of employees who receive paper checks in lieu of direct deposits because the percentage of dollar amount that are deposited directly is the majority. Most of the remaining checks are deposited on the same day. The total for those that may not clear the payroll account on payday are not significant for purposes of the lead/lag calculation.

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

F. I. C. A. & MEDICARE EXPENSE

Schedule F

LINE NO.	[1] DESCRIPTION	[2] LAG DAYS	[3] AMOUNT/ DAYS LAG TO PAYMENT	[4] TOTAL LAG DAYS [3] + [4]
	F.I.C.A. & MEDICARE EXPENSE		\$ 30,731,137	
1	Social Security - Taxes are deposited by wire one-day before the payroll payment day.			
2	Therefore, the lag days are Sch. E, Line 6	13.42	(1.00)	12.42
3	FUTA:		\$ 223,771	
4	SUI:		698,352	
5	Total FUTA and SUI		\$ 922,123	
6	Federal & State Unemployment Insurance payments are made electronically by ADP one month after the end of each quarter.			
7	Annual Lag Days	365		
8	Number of Quarters	4		
9	Days in Quarter Service Period (L11 / L12)	91.25		
10	One-Half of Quarter	2		
11	Quarterly Service Period Lag Days (L13 / L14)	45.63		
12	Number of Months	12		
13	Days in Month service Period (L11 / L16)	30.42		
14	Therefore the lag days for the SUI are	45.63	30.42	76.05
15	Total FUTA & SUI Dollar-Days Lag (L3*L12)			\$ 70,127,466

Note: FUTA and SUI are paid electronically, so no additional check clearing lag is added.
SDG&E's outsourcing company will continue to make quarterly deposits, even though it will file annually.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

INCENTIVE COMPENSATION PLAN

Schedule G

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
LINE No.	DESCRIPTION	AMOUNT*	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE	PAYMENT (LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$
<u>INCENTIVE COMPENSATION PLAN</u>								
	ICP Payments	\$60,698,487						
1	O&M Portion of ICP (less taxes)	\$23,128,812	1/1/2013	12/31/2013	07/02/13	3/14/2014	255.00	\$ 5,897,847,025
2	O&M ICP Withholding Taxes	\$17,866,946	1/1/2013	12/31/2013	07/02/13	3/14/2014	255.00	\$ 4,556,071,295
3	TOTAL	<u>\$ 40,995,758 (A)</u>						<u>\$ 10,453,918,320 (B)</u>
4	Number of Lag Days (B/A)						<u>255.00</u>	
5	Add Additional Check Clear Date						1.00 **	
6	Total Number of Lag Days						<u>256.00</u>	

* I.C.P. amount includes O&M, Clearing, and Refundable amounts. O&M portion is 67.54% of Total ICP.

** Most checks are direct deposits, and for the rest, employees usually deposit the check on the same day. To be conservative, 1 day check clear lag is assumed here.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS

Schedule H

LINE No.	DESCRIPTION	[1] REFERENCE	[2] AMOUNT	[3] (LEAD) LAG DOLLAR-DAYS AMOUNT	[4] WEIGHTED AVERAGE (LEAD) LAG DAYS [3]/[2]
1	DISABILITY PLAN	H-1	\$ 5,352,975	\$ 74,941,650	14.00
2	RETIREMENT SAVINGS PLAN	H-2	16,248,121	227,473,696	14.00
3	LIFE INSURANCE	H-3	1,822,917	12,623,854	6.93
4	DENTAL & VISION	H-4.1 & H-4.2	6,939,218	48,259,900	6.95
5	HEALTH INSURANCE	H-5.1, H-5.2, & H-5.3	93,380,691	668,284,706	7.16
6	WORKERS' COMPENSATION	H-6	17,594,029	158,346,263	9.00
7	BENEFIT FEES & SERVICES	H-7.1, H-7.2, & H-7.3	1,343,477	96,847,861	72.09
8	TOTAL PAYMENTS TESTED		<u>\$ 142,681,428</u>	<u>\$ 1,286,777,929</u>	<u>9.02</u>
9	USED IN LEAD/LAG STUDY		\$ 142,681,428		

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**EMPLOYEE BENEFITS
DISABILITY PLAN**

Schedule H-1

	[1]	[2]	[3]	[4]	[5]	[6]
LINE			REFERENCE	LAG DAY	(LEAD) LAG	WEIGHTED
No.	DESCRIPTION	AMOUNT	OR	COMPONENT	DAYS	(LEAD) LAG
			FACTOR			DOLLAR-DAYS
						AMOUNT
						[2] * [5]

COMPANY DISABILITY EXPENDITURES

The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.

The Company pays all of its employees on Friday, bi-weekly.

- 1 a. Service Period For Payroll is therefore 14 days
- b. The Midpoint of the Service Period is therefore 7 days 7.00

The Company pays its employees on a One-Week Lag.

- a. The Payment Lag is therefore 7 days 7.00

Disability Lag 14.00

2 TOTALS \$ 5,352,975 \$ 74,941,650

Note: Disability Lag-Days do not tie to Payroll Lag-Days shown on Schedule E due to rounding; no material variance to revenue requirement.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**EMPLOYEE BENEFITS
RETIREMENT SAVINGS PLAN**

Schedule H-2

	[1]	[2]	[3]	[4]	[5]	[6]
LINE No.	DESCRIPTION	AMOUNT	REFERENCE OR FACTOR	LAG DAY COMPONENT	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [5]

COMPANY RETIREMENT SAVINGS PLAN EXPENDITURES

The Company's procedures for payment of these expenses are the same as its procedures for Payroll. Therefore the same Lag-Days apply.

1	The Company pays all of its employees on Friday, bi-weekly. (See Schedule "E")					
2	a. Service Period For Payroll is therefore 14 days					
3	b. The Midpoint of the Service Period is therefore 7 days		Sch. E, L 3		7.00	
4	The Company pays its employees on a One-Week Lag.					
5	a. The Payment Lag is therefore 7 days		Sch. 3, L 5		7.00	
6	RETIREMENT SAVINGS LAG-DAYS				<u>14.00</u>	
7	TOTALS	<u>\$ 16,248,121</u>				<u>\$ 227,473,696</u>

Note: Payments are made electronically, so no additional check clearing lag is added.
Retirement Savings Lag-Days do not tie to Payroll Lag-Days shown on Schedule E due to rounding; no material variance to revenue requirement.

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016
 EMPLOYEE BENEFITS
 LIFE INSURANCE

Schedule H-3

LINE No.	[1] DESCRIPTION	[2] INVOICE AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS [6] - [5]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
CIGNA (AD&D)								
1	January-2013	\$ 4,453	1/1/2013	1/31/2013	1/16/2013	1/28/2013	12	\$ 53,434
2	February	4,528	2/1/2013	2/28/2013	2/14/2013	2/26/2013	11.5	52,071
3	March	4,556	3/1/2013	3/31/2013	3/16/2013	3/22/2013	6	27,333
4	April	4,853	4/1/2013	4/30/2013	4/15/2013	4/23/2013	7.5	36,399
5	May	4,874	5/1/2013	5/31/2013	5/16/2013	5/20/2013	4	19,497
6	June	4,863	6/1/2013	6/30/2013	6/15/2013	6/24/2013	8.5	41,332
7	July	4,870	7/1/2013	7/31/2013	7/16/2013	7/24/2013	8	38,962
8	August	4,878	8/1/2013	8/31/2013	8/16/2013	8/20/2013	4	19,511
9	September	4,892	9/1/2013	9/30/2013	9/15/2013	9/19/2013	3.5	17,122
10	October	4,891	10/1/2013	10/31/2013	10/16/2013	10/25/2013	9	44,017
11	November	4,863	11/1/2013	11/30/2013	11/15/2013	11/22/2013	6.5	31,610
12	December-2013	4,978	12/1/2013	12/31/2013	12/16/2013	12/19/2013	3	14,933
MetLife (Life insurance)								
13	January-2013	\$ 141,283	1/1/2013	1/31/2013	1/16/2013	1/28/2013	12	\$ 1,695,400
14	February	144,818	2/1/2013	2/28/2013	2/14/2013	2/26/2013	11.5	1,665,410
15	March	145,077	3/1/2013	3/31/2013	3/16/2013	3/22/2013	6	870,460
16	April	148,023	4/1/2013	4/30/2013	4/15/2013	4/23/2013	7.5	1,110,169
17	May	147,881	5/1/2013	5/31/2013	5/16/2013	5/20/2013	4	591,524
18	June	147,496	6/1/2013	6/30/2013	6/15/2013	6/24/2013	8.5	1,253,717
19	July	147,893	7/1/2013	7/31/2013	7/16/2013	7/24/2013	8	1,183,143
20	August	147,765	8/1/2013	8/31/2013	8/16/2013	8/20/2013	4	591,059
21	September	148,531	9/1/2013	9/30/2013	9/15/2013	9/19/2013	3.5	519,858
22	October	147,777	10/1/2013	10/31/2013	10/16/2013	10/25/2013	9	1,329,996
23	November	148,649	11/1/2013	11/30/2013	11/15/2013	11/22/2013	6.5	966,219
24	December-2013	150,226	12/1/2013	12/31/2013	12/16/2013	12/19/2013	3	450,678
25	LIFE INSURANCE LAG-DAYS						6.93	
26	TOTAL		Invoice Amount	Dollar Days				
			\$ 1,822,917	\$ 12,623,854				\$ 12,623,854

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
DENTAL & VISION

Schedule H-4.1

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] [4] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT <small>([3] + [4]) / 2</small>	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS <small>[6] - [5]</small>	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT <small>[2] * [7]</small>
			BEGINNING	END				
Delta Dental								
1	January-2013	\$ 446,439	1/1/2013	1/31/2013	1/16/2013	1/28/2013	12	\$ 5,357,273
2	February	448,414	2/1/2013	2/28/2013	2/14/2013	2/26/2013	11.5	5,156,757
3	March	448,359	3/1/2013	3/31/2013	3/16/2013	3/22/2013	6	2,690,152
4	April	449,767	4/1/2013	4/30/2013	4/15/2013	4/23/2013	7.5	3,373,250
5	May	451,760	5/1/2013	5/31/2013	5/16/2013	5/20/2013	4	1,807,040
6	June	448,285	6/1/2013	6/30/2013	6/15/2013	6/24/2013	8.5	3,810,421
7	July	446,994	7/1/2013	7/31/2013	7/16/2013	7/24/2013	8	3,575,950
8	August	449,455	8/1/2013	8/31/2013	8/16/2013	8/20/2013	4	1,797,820
9	September	448,775	9/1/2013	9/30/2013	9/15/2013	9/19/2013	3.5	1,570,711
10	October	446,243	10/1/2013	10/31/2013	10/16/2013	10/25/2013	9	4,016,191
11	November	449,815	11/1/2013	11/30/2013	11/15/2013	11/22/2013	6.5	2,923,797
12	December-2013	450,165	12/1/2013	12/31/2013	12/16/2013	12/19/2013	3	1,350,494
Safeguard - Dental								
13	January-2013	\$ 39,388	1/1/2013	1/31/2013	1/16/2013	1/28/2013	12	\$ 472,660
14	February	38,573	2/1/2013	2/28/2013	2/14/2013	2/26/2013	11.5	443,585
15	March	38,907	3/1/2013	3/31/2013	3/16/2013	3/22/2013	6	233,443
16	April	38,522	4/1/2013	4/30/2013	4/15/2013	4/23/2013	7.5	288,918
17	May	38,250	5/1/2013	5/31/2013	5/16/2013	5/20/2013	4	152,999
18	June	37,524	6/1/2013	6/30/2013	6/15/2013	6/24/2013	8.5	318,951
19	July	38,222	7/1/2013	7/31/2013	7/16/2013	7/24/2013	8	305,779
20	August	37,631	8/1/2013	8/31/2013	8/16/2013	8/20/2013	4	150,525
21	September	36,899	9/1/2013	9/30/2013	9/15/2013	9/19/2013	3.5	129,145
22	October	36,550	10/1/2013	10/31/2013	10/16/2013	10/25/2013	9	328,946
23	November	37,319	11/1/2013	11/30/2013	11/15/2013	11/22/2013	6.5	242,571
24	December-2013	37,040	12/1/2013	12/31/2013	12/16/2013	12/19/2013	3	111,120
25	SUB-TOTAL	<u>\$ 5,839,294</u>						<u>\$ 40,608,497</u>

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
DENTAL & VISION

Schedule H-4.2

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD [4]		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS [6] - [5]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
Safeguard - Vision								
26	January-2013	\$ 14,556	1/1/2013	01/31/13	1/16/2013	1/28/2013	12	\$ 174,672
27	February	14,287	2/1/2013	02/28/13	2/14/2013	2/26/2013	11.5	164,299
28	March	14,295	3/1/2013	03/31/13	3/16/2013	3/22/2013	6	85,767
29	April	14,159	4/1/2013	04/30/13	4/15/2013	4/23/2013	7.5	106,194
30	May	14,111	5/1/2013	05/31/13	5/16/2013	5/20/2013	4	56,443
31	June	14,106	6/1/2013	06/30/13	6/15/2013	6/24/2013	8.5	119,899
32	July	13,998	7/1/2013	07/31/13	7/16/2013	7/24/2013	8	111,986
33	August	13,614	8/1/2013	08/31/13	8/16/2013	8/20/2013	4	54,457
34	September	13,476	9/1/2013	09/30/13	9/15/2013	9/19/2013	3.5	47,166
35	October	13,475	10/1/2013	10/31/13	10/16/2013	10/25/2013	9	121,274
36	November	13,484	11/1/2013	11/30/13	11/15/2013	11/22/2013	6.5	87,648
37	December-2013	13,415	12/1/2013	12/31/13	12/16/2013	12/19/2013	3	40,244
VSP								
38	January-2013	\$ 77,039	1/1/2013	01/31/13	1/16/2013	1/28/2013	12	\$ 924,466
39	February	77,379	2/1/2013	02/28/13	2/14/2013	2/26/2013	11.5	889,856
40	March	77,543	3/1/2013	03/31/13	3/16/2013	3/22/2013	6	465,255
41	April	77,908	4/1/2013	04/30/13	4/15/2013	4/23/2013	7.5	584,306
42	May	77,995	5/1/2013	05/31/13	5/16/2013	5/20/2013	4	311,979
43	June	77,248	6/1/2013	06/30/13	6/15/2013	6/24/2013	8.5	656,611
44	July	77,804	7/1/2013	07/31/13	7/16/2013	7/24/2013	8	622,430
45	August	77,790	8/1/2013	08/31/13	8/16/2013	8/20/2013	4	311,159
46	September	77,804	9/1/2013	09/30/13	9/15/2013	9/19/2013	3.5	272,314
47	October	77,582	10/1/2013	10/31/13	10/16/2013	10/25/2013	9	698,237
48	November	78,332	11/1/2013	11/30/13	11/15/2013	11/22/2013	6.5	509,161
49	December-2013	78,527	12/1/2013	12/31/13	12/16/2013	12/19/2013	3	235,580
50	SUB-TOTAL--Sch H-4.2	\$ 1,099,925						\$ 7,651,403
51	SUB-TOTAL-- Sch H-4.1	\$ 5,839,294						\$ 40,608,497
52	DENTAL & VISION LAG-DAYS					6.95		
	TOTAL		<u>\$ 6,939,218</u>					<u>\$ 48,259,900</u>

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.1

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] PAYMENT DATE	[7] (LEAD) LAG DAYS [6] - [5]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
Blue Cross								
1	January-2013	\$ 6,181,629	1/1/2013	01/31/13	1/16/2013	01/28/13	12	\$ 74,179,545
2	February	6,205,488	2/1/2013	02/28/13	2/14/2013	02/26/13	11.5	71,363,118
3	March	6,212,244	3/1/2013	03/31/13	3/16/2013	03/22/13	6	37,273,461
4	April	6,223,116	4/1/2013	04/30/13	4/15/2013	04/23/13	7.5	46,673,368
5	May	6,211,139	5/1/2013	05/31/13	5/16/2013	05/20/13	4	24,844,557
6	June	6,150,879	6/1/2013	06/30/13	6/15/2013	06/24/13	8.5	52,282,472
7	July	6,175,960	7/1/2013	07/31/13	7/16/2013	07/24/13	8	49,407,680
8	August	6,164,234	8/1/2013	08/31/13	8/16/2013	08/20/13	4	24,656,937
9	September	6,151,942	9/1/2013	09/30/13	9/15/2013	09/19/13	3.5	21,531,797
10	October	6,108,427	10/1/2013	10/31/13	10/16/2013	10/25/13	9	54,975,846
11	November	6,126,276	11/1/2013	11/30/13	11/15/2013	11/22/13	6.5	39,820,793
12	December-2013	6,140,857	12/1/2013	12/31/13	12/16/2013	12/19/13	3	18,422,572
Kaiser								
13	January-2013	\$ 1,371,711	1/1/2013	1/31/2013	1/16/2013	01/28/13	12	\$ 16,460,530
14	February	1,361,092	2/1/2013	2/28/2013	2/14/2013	02/26/13	11.5	15,652,553
15	March	1,374,481	3/1/2013	3/31/2013	3/16/2013	03/22/13	6	8,246,885
16	April	1,399,413	4/1/2013	4/30/2013	4/15/2013	04/23/13	7.5	10,495,595
17	May	1,420,651	5/1/2013	5/31/2013	5/16/2013	05/20/13	4	5,682,604
18	June	1,435,887	6/1/2013	6/30/2013	6/15/2013	06/24/13	8.5	12,205,039
19	July	1,431,732	7/1/2013	7/31/2013	7/16/2013	07/24/13	8	11,453,854
20	August	1,448,353	8/1/2013	8/31/2013	8/16/2013	08/20/13	4	5,793,412
21	September	1,442,813	9/1/2013	9/30/2013	9/15/2013	09/19/13	3.5	5,049,844
22	October	1,463,589	10/1/2013	10/31/2013	10/16/2013	10/25/13	9	13,172,301
23	November	1,509,297	11/1/2013	11/30/2013	11/15/2013	11/22/13	6.5	9,810,432
24	December-2013	1,501,910	12/1/2013	12/31/2013	12/16/2013	12/19/13	3	4,505,730
Holman Mental (Admin)								
25	January-2013	\$ 61,998	1/1/2013	1/31/2013	1/16/2013	01/28/13	12	\$ 743,980
26	February	64,126	2/1/2013	2/28/2013	2/14/2013	02/26/13	11.5	737,448
27	March	61,455	3/1/2013	3/31/2013	3/16/2013	03/22/13	6	368,733
28	April	67,042	4/1/2013	4/30/2013	4/15/2013	04/23/13	7.5	502,818
29	May	64,716	5/1/2013	5/31/2013	5/16/2013	05/20/13	4	258,864
30	June	64,342	6/1/2013	6/30/2013	6/15/2013	06/24/13	8.5	546,905
31	July	64,740	7/1/2013	7/31/2013	7/16/2013	07/24/13	8	517,922
32	August	65,041	8/1/2013	8/31/2013	8/16/2013	08/20/13	4	260,165
33	September	65,158	9/1/2013	9/30/2013	9/15/2013	09/19/13	3.5	228,052
34	October	65,030	10/1/2013	10/31/2013	10/16/2013	10/25/13	9	585,271
35	November	65,872	11/1/2013	11/30/2013	11/15/2013	11/22/13	6.5	428,168
36	December-2013	64,407	12/1/2013	12/31/2013	12/16/2013	12/19/13	3	193,221

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.2

LINE	[1]	[2]	[3]	[4]	[5]	[6]	[7]	
			SERVICE PERIOD		INVOICE			WEIGHTED
No.	DESCRIPTION	AMOUNT	BEGINNING	END	DATE OR	PAYMENT	(LEAD) LAG	(LEAD) LAG
					SERVICE	DATE	DAYS	DOLLAR-DAYS
					MIDPOINT			AMOUNT
Holman Mental (Claims)								
37	December 2012	\$ 2,628	12/20/2012	12/26/2012	12/23/2012	1/25/2013	33.0	\$ 86,724
38	December 2012	9,498	12/27/2012	1/2/2013	12/30/2012	1/23/2013	24.0	227,956
39	December 2012	500	12/13/2012	12/13/2012	12/13/2012	3/4/2013	81.0	40,500
40	December 2012	525	11/29/2012	11/29/2012	11/29/2012	1/18/2013	50.0	26,250
41	January	13,617	1/3/2013	1/8/2013	1/5/2013	1/30/2013	24.5	333,629
42	January	16,075	1/16/2013	1/22/2013	1/19/2013	2/8/2013	20.0	321,498
43	January	38,628	1/9/2013	1/15/2013	1/12/2013	2/8/2013	27.0	1,042,949
44	January	34,117	1/23/2013	1/29/2013	1/26/2013	2/15/2013	20.0	682,337
45	January	15,286	1/30/2013	2/6/2013	2/2/2013	2/25/2013	22.5	343,941
46	February	14	2/22/2013	2/22/2013	2/22/2013	2/28/2013	6.0	83
47	February	23,592	2/7/2013	2/12/2013	2/9/2013	2/28/2013	18.5	436,448
48	February	9,885	2/13/2013	2/19/2013	2/16/2013	3/7/2013	19.0	187,811
49	February	13,909	2/20/2013	2/26/2013	2/23/2013	3/13/2013	18.0	250,361
50	February	28,777	2/27/2013	3/6/2013	3/2/2013	3/25/2013	22.5	647,488
51	February	300	2/12/2013	2/25/2013	2/18/2013	5/3/2013	73.5	22,050
52	March	32,785	3/7/2013	3/13/2013	3/10/2013	3/28/2013	18.0	590,131
53	March	16,118	3/20/2013	3/26/2013	3/23/2013	4/10/2013	18.0	290,123
54	March	25,399	3/14/2013	3/19/2013	3/16/2013	4/10/2013	24.5	622,286
55	March	47,636	3/27/2013	4/3/2013	3/30/2013	4/29/2013	29.5	1,405,248
56	April	7,609	4/10/2013	4/17/2013	4/13/2013	4/30/2013	16.5	125,546
57	April	4,179	4/4/2013	4/9/2013	4/6/2013	4/30/2013	23.5	98,207
58	April	6,623	4/18/2013	4/23/2013	4/20/2013	5/10/2013	19.5	129,153
59	April	11,227	4/24/2013	5/1/2013	4/27/2013	5/14/2013	16.5	185,254
60	May	41,057	5/2/2013	5/7/2013	5/4/2013	5/28/2013	23.5	964,839
61	May	8,693	5/8/2013	5/15/2013	5/11/2013	5/29/2013	17.5	152,121
62	May	13,937	5/16/2013	5/21/2013	5/18/2013	6/11/2013	23.5	327,518
63	May	40,712	5/22/2013	5/28/2013	5/25/2013	6/13/2013	19.0	773,523
64	May	20,358	5/29/2013	6/4/2013	6/1/2013	6/20/2013	19.0	386,797
65	June	35,664	6/5/2013	6/11/2013	6/8/2013	6/25/2013	17.0	606,282
66	June	70,832	6/12/2013	6/19/2013	6/15/2013	7/2/2013	16.5	1,168,728
67	June	30,892	6/20/2013	6/25/2013	6/22/2013	7/18/2013	25.5	787,748
68	June	78,248	6/26/2013	7/2/2013	6/29/2013	7/26/2013	27.0	2,112,687
69	July	44,045	7/10/2013	7/17/2013	7/13/2013	7/26/2013	12.5	550,565
70	July	28,477	7/3/2013	7/9/2013	7/6/2013	7/26/2013	20.0	569,540
71	July	15,126	7/18/2013	7/24/2013	7/21/2013	8/9/2013	19.0	287,385
72	July	52,269	7/25/2013	7/30/2013	7/27/2013	8/13/2013	16.5	862,431
73	July	39,557	7/31/2013	8/6/2013	8/3/2013	8/21/2013	18.0	712,032
74	August	26,119	8/7/2013	8/13/2013	8/10/2013	8/30/2013	20.0	522,382

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**EMPLOYEE BENEFITS
HEALTH INSURANCE**

Schedule H-5.3

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
		AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE	(LEAD) LAG DAYS		
			BEGINNING	END					
75	August	33,388	8/14/2013	8/20/2013	8/17/2013	9/16/2013	30.0	1,001,652	
76	August	46,630	8/21/2013	8/27/2013	8/24/2013	9/18/2013	25.0	1,165,756	
77	August	23,163	8/28/2013	9/4/2013	8/31/2013	9/19/2013	18.5	428,512	
78	September	28,182	9/5/2013	9/10/2013	9/7/2013	9/27/2013	19.5	549,541	
79	September	49,257	9/11/2013	9/17/2013	9/14/2013	9/27/2013	13.0	640,337	
80	September	16,915	9/18/2013	9/24/2013	9/21/2013	10/17/2013	26.0	439,790	
81	September	39,115	9/25/2013	10/2/2013	9/28/2013	10/21/2013	22.5	880,095	
82	October	62,192	10/3/2013	10/8/2013	10/5/2013	10/22/2013	16.5	1,026,176	
83	October	44,134	10/9/2013	10/16/2013	10/12/2013	10/30/2013	17.5	772,338	
84	October	6,699	10/17/2013	10/22/2013	10/19/2013	11/6/2013	17.5	117,227	
85	October	39,885	10/23/2013	10/29/2013	10/26/2013	11/18/2013	23.0	917,361	
86	October	29,522	10/30/2013	11/6/2013	11/2/2013	11/19/2013	16.5	487,116	
87	November	14,321	11/7/2013	11/12/2013	11/9/2013	11/27/2013	17.5	250,615	
88	November	14,884	11/13/2013	11/19/2013	11/16/2013	12/11/2013	25.0	372,112	
89	November	11,716	11/20/2013	11/25/2013	11/22/2013	12/23/2013	30.5	357,336	
90	November	14,068	11/26/2013	12/4/2013	11/30/2013	12/27/2013	27.0	379,844	
91	December	14,660	12/5/2013	12/10/2013	12/7/2013	12/27/2013	19.5	285,876	
92	SUB-TOTAL--Sch H-5.3	\$ 488,732						\$ 10,071,684	
93	SUB-TOTAL--Sch H-5.2	\$ 904,912						\$ 18,880,551	
94	SUB-TOTAL--Sch H-5.1	\$ 91,987,047						\$ 639,332,471	
95	HEALTH INSURANCE LAG-DAYS					<u>7.16</u>			
96	TOTAL	<u>\$ 93,380,691</u>						<u>\$ 668,284,706</u>	

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
 WORKERS' COMPENSATION

Schedule H-6

	[1]	[2]	[3]	[4]	[5]	[6]	
LINE		INVOICE	SERVICE PERIOD		INVOICE	(LEAD) LAG	(LEAD) LAG
No.	DESCRIPTION	AMOUNT	BEGINNING	END	DATE OR SERVICE MIDPOINT	DAYS	DOLLAR-DAYS AMOUNT
					$([3] + [4]) / 2$	$[6] - [5]$	
1	January-2013	\$ 1,662,059			[B]	9.00	\$ 14,958,532
2	February	1,188,220			[B]	9.00	10,693,976
3	March	2,302,995			[B]	9.00	20,726,955
4	April	1,076,446			[B]	9.00	9,688,018
5	May	1,603,516			[B]	9.00	14,431,640
6	June	1,684,561			[B]	9.00	15,161,046
7	July	1,768,706			[B]	9.00	15,918,351
8	August	606,038			[B]	9.00	5,454,346
9	September	1,420,431			[B]	9.00	12,783,875
10	October	1,141,769			[B]	9.00	10,275,917
11	November	887,765			[B]	9.00	7,989,882
12	December-2013	2,251,525			[B]	9.00	20,263,725
13	TOTAL	\$ 17,594,029					<u><u>158,346,263</u></u>

[B] : Multiple invoices are paid during the month; a full year average of 9 lag days.

14 (Lead) Lag Days

9.00

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.1

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
LINE	DESCRIPTION	AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
No.			BEGINNING	END				
					((3)+[4])/2		[6]-[5]	[2]*[7]
<u>Deloitte & Touche</u>								
1	August 2013 (interco)	\$ 102,499			08/20/13	08/31/13	11.00	\$ 1,127,489
<u>Diego & Son Printing</u>								
1	April	\$ 3,338			04/19/13	5/21/2013	32.00	106,813
2	July	398			07/23/13	8/27/2013	35.00	13,930
3	July	8,260			07/23/13	8/27/2013	35.00	289,100
4	July	1,930			07/23/13	8/27/2013	35.00	67,550
5	August	5,730			07/31/13	9/4/2013	35.00	200,550
6	October	2,972			10/03/13	11/5/2013	33.00	98,060
7	October	2,025			10/03/13	11/5/2013	33.00	66,812
8	October	3,253			10/03/13	11/5/2013	33.00	107,336
9	November	1,660			10/30/13	12/3/2013	34.00	56,440
10	November	1,192			11/14/13	12/19/2013	35.00	41,720
11	November	912			11/14/13	12/19/2013	35.00	31,920
12	November	640			11/14/13	12/19/2013	35.00	22,400
13	November	4,580			11/14/13	12/19/2013	35.00	160,300
14	November	1,780			11/14/13	12/19/2013	35.00	62,300
15	November	2,626			11/14/13	12/19/2013	35.00	91,910
16	November	2,626			11/14/13	12/19/2013	35.00	91,910
17	November	2,626			11/14/13	12/19/2013	35.00	91,910
18	November	8,320			11/14/13	12/19/2013	35.00	291,200
19	SUB-TOTAL	<u>\$ 157,366</u>						<u>\$ 3,019,649</u>

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
 BENEFIT FEES & SERVICES

Schedule H-7.2

		[2]	[3]	[4]	[5]	[6]	[7]	[8]
			SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
LINE No.	DESCRIPTION	AMOUNT	BEGINNING	END				
T Rowe Price								
20	December 2012	6,375	12/1/2012	12/31/2012	12/16/12	02/07/13	53.00	337,878
21	January	6,459	1/1/2013	1/30/2013	01/15/13	03/19/13	62.50	403,658
22	February	6,677	2/1/2013	2/28/2013	02/14/13	04/04/13	48.50	323,825
23	April	6,824	4/1/2013	4/30/2013	04/15/13	05/13/13	27.50	187,673
24	April	7,383	4/1/2013	4/30/2013	04/15/13	05/29/13	43.50	321,161
25	May	7,550	5/1/2013	5/31/2013	05/16/13	06/10/13	25.00	188,748
26	June	7,710	6/1/2013	6/30/2013	06/15/13	07/18/13	32.50	250,589
27	July	7,492	7/1/2013	7/31/2013	07/16/13	09/05/13	51.00	382,099
28	August	7,441	8/1/2013	8/31/2013	08/16/13	09/12/13	27.00	200,901
29	September	7,351	9/1/2013	9/30/2013	09/15/13	11/07/13	52.50	385,922
30	October	7,152	10/1/2013	10/31/2013	10/16/13	12/13/13	58.00	414,809
31	November	5,967	11/1/2013	11/30/2013	11/15/13	01/10/14	55.50	331,192

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES**

Schedule H-7.3

		[2]	[3]	[4]	[5]	[6]	[7]	[8]
		[1]	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
LINE No.	DESCRIPTION	AMOUNT	BEGINNING	END				
Towers Watson								
32	November 2012	59,028	11/1/2012	11/30/2012	11/15/12	02/06/13	82.5	4,869,810
33	December 2012	55,308	12/1/2012	12/31/2012	12/16/12	03/04/13	78.0	4,313,987
34	January	154,444	1/1/2013	1/30/2013	01/15/13	04/22/13	96.5	14,903,823
35	February	57,739	2/1/2013	2/28/2013	02/14/13	05/13/13	87.5	5,052,205
36	March	61,898	4/1/2013	4/30/2013	04/15/13	06/04/13	49.5	3,063,967
37	April	70,641	4/1/2013	4/30/2013	04/15/13	07/10/13	85.5	6,039,837
38	May	91,935	5/1/2013	5/31/2013	05/16/13	08/07/13	83.0	7,630,591
39	June	163,010	6/1/2013	6/30/2013	06/15/13	09/05/13	81.5	13,285,338
40	July	113,962	7/1/2013	7/31/2013	07/16/13	10/08/13	84.0	9,572,800
41	August	81,112	8/1/2013	8/31/2013	08/16/13	11/12/13	88.0	7,137,831
42	September	75,462	9/1/2013	9/30/2013	09/15/13	12/16/13	91.5	6,904,801
43	October	68,019	10/1/2013	10/31/2013	10/16/13	01/10/14	86.0	5,849,608
SIMPSON & SIMPSON								
44	July	12,293			07/15/13	08/15/13	31.00	381,083
45	September	12,293			08/21/13	09/25/13	35.00	430,255
46	September	12,293			09/09/13	10/10/13	31.00	381,083
47	November	12,293			10/16/13	11/08/13	23.00	282,739
48	SUB-TOTAL--Sch H-7.3	1,101,730						90,099,759
49	SUB-TOTAL--Sch H-7.2	84,381						3,728,454
50	SUB-TOTAL--Sch H-7.1	157,366						3,019,649
51	TOTAL	<u>\$ 1,343,477</u>						<u>\$ 96,847,861</u>
52	Number of Days (Lead) Lag						<u>72.09</u>	

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**OTHER GOODS & SERVICES *
SUMMARY**

Schedule I

	[1]	[2]	[3]	[4]	[5]
LINE No.	DESCRIPTION	NUMBER of INVOICES TESTED	INVOICE AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	WEIGHTED AVERAGE (LEAD) LAG DAYS [4]/[3]
1	January 2013	13,715	\$ 30,468,839	\$ 1,005,550,143	33.00
2	February 2013	13,987	27,281,752	970,818,049	35.58
3	March 2013	16,663	38,312,479	1,509,843,975	39.41
4	April 2013	16,315	34,393,957	1,230,477,551	35.78
5	May 2013	14,749	33,739,108	1,252,527,740	37.12
6	June 2013	14,051	31,376,060	1,109,505,886	35.36
7	July 2013	14,332	30,026,614	965,233,488	32.15
8	August 2013	13,335	41,841,920	1,144,191,867	27.35
9	September 2013	13,456	35,339,035	1,215,703,295	34.40
10	October 2013	13,675	43,340,067	1,465,517,440	33.81
11	November 2013	13,977	33,484,568	1,077,110,450	32.17
12	December 2013	16,360	45,917,065	1,539,582,987	33.53
13	TOTAL INVOICES TESTED	<u>174,615</u>	<u>\$ 425,521,465</u>	<u>\$ 14,486,062,870</u>	<u>34.04</u>
14	USED IN LEAD/LAG STUDY		\$ 425,521,465		

* Includes O&M, Clearing, and Refundable, excludes Warehouse Purchases & Capital.
The specific accounts include Inventory, Small Price Difference, Goods Received/Invoice Received (O&M), and Invoice Reduction.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

PAYMENTS BY CORPORATE CENTER

Schedule J

	[1]	[2]	[3]	[4]	[5]
Line No.	Description	AMOUNT	LAG DAYS	LEAD/LAG DOLLAR DAYS [2] * [3]	WEIGHTED AVERAGE (LEAD) LAG DAYS L 10 [4] / [2]
1	Corporate Labor Charges	\$ 11,732,902	13.42 [a]	\$ 157,491,643	
2	Payroll Taxes	1,158,236	12.42 [b]	14,388,855	
3	Incentive Compensation Plan	2,522,858	256.00 [c]	645,851,589	
4	Benefits (Employee, Corp & SEU Executive)	15,335,193	6.19 [d]	94,924,846	
5	Property Taxes	166,285	40.10 [e]	6,668,040	
6	Depreciation, ROR & Amortization	1,706,174	0.00 [f]	-	
7	Insurance Premiums (Cash Basis)	17,892,787	0.00 [g]	-	
8	Other Goods & Services	15,065,991	34.04 [h]	512,846,338	
9	Total	<u>\$ 65,580,426</u>		<u>\$ 1,432,171,311</u>	
10	Average Lag Days				<u><u>21.84</u></u>

Notes:

The amounts shown include fully loaded labor and non-labor Corporate Center cost as well as pass-through utility cost.

The funds between the Corporate Center and the Utility are transferred on a daily basis. Since the daily cash management functions of the Utility and the Corporate Center are consolidated, same lead lag days have been used for charges and payments made by the Corporate Center.

[a] See Schedule E for Payroll Expense Lag Calculation.

[b] See Schedule F for Payroll Tax Expense Lag Calculation.

[c] See Schedule G for Incentive Compensation Lag.

[d] Due to time constraint, the lag days value was not updated from 6.19 to 9.02 for removing Pension & PBOPs from the working cash study. Had it been updated, the lag days for Payments by Corporate Center would be 22.50, and result in a \$.2 million reduction to working cash requirement. See Schedule H for Employee Benefit Lag calculation.

[e] See Schedule M, Line 1 for Property Taxes Lag.

[f] See Schedule O-2 for Lag on Depreciation

[g] Insurance premiums are included in prepayments and the lead/lag portion uses a zero lag day.

[h] See Schedule I for Lag on Other Goods & Services.

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

REAL ESTATE RENTAL

[1]		[2]	[3]	[4]	[5]	[6]	[7]	Schedule [8]	K-1 [9]
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD BEGINNING END		INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	PAYMENT DATE *	CHECK CLEARING LAG	NUMBER PAYMENT (LEAD) LAG DAYS [6] - [5] + [7]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [8]
Gas Company Towers									
1	January-2013	\$ 1,078,973	01/01/13	01/31/13	01/16/13	01/01/13	0.00 [b]	(15.00)	\$ (16,184,592)
2	February-2013	1,118,554	02/01/13	02/28/13	02/14/13	02/01/13	0.00 [b]	(13.50)	(15,100,481)
3	March-2013	1,251,171	03/01/13	03/31/13	03/16/13	03/01/13	0.00 [b]	(15.00)	(18,767,571)
4	April-2013	1,140,893	04/01/13	04/30/13	04/15/13	04/01/13	0.00 [b]	(14.50)	(16,542,944)
5	May-2013	1,594,850	05/01/13	05/31/13	05/16/13	05/01/13	0.00 [b]	(15.00)	(23,922,749)
6	June-2013	1,147,990	06/01/13	06/30/13	06/15/13	06/01/13	0.00 [b]	(14.50)	(16,645,852)
7	July-2013	2,141,180	07/01/13	07/31/13	07/16/13	07/01/13	0.00 [b]	(15.00)	(32,117,703)
8	August-2013	18,645	08/01/13	08/31/13	08/16/13	08/01/13	0.00 [b]	(15.00)	(279,674)
9	September-2013	1,165,508	09/01/13	10/01/13	09/16/13	09/01/13	0.00 [b]	(15.00)	(17,482,614)
10	October-2013	225,926	10/01/13	10/31/13	10/16/13	10/01/13	0.00 [b]	(15.00)	(3,388,885)
11	November-2013	1,153,146	11/01/13	12/01/13	11/16/13	11/01/13	0.00 [b]	(15.00)	(17,297,197)
12	December-2013	1,674,656	12/01/13	12/31/13	12/16/13	12/01/13	0.00 [b]	(15.00)	(25,119,836)
Payment Offices									
13	January-2013	\$ 155,942	01/01/13	01/31/13	01/16/13	12/31/12	2.89 [a]	(13.11)	\$ (2,044,956)
14	February-2013	162,860	02/01/13	02/28/13	02/14/13	01/31/13	2.89 [a]	(11.61)	(1,891,388)
15	March-2013	157,779	03/01/13	03/31/13	03/16/13	02/28/13	2.89 [a]	(13.11)	(2,069,048)
16	April-2013	159,973	04/01/13	04/30/13	04/15/13	03/31/13	2.89 [a]	(12.61)	(2,017,839)
17	May-2013	157,910	05/01/13	05/31/13	05/16/13	04/30/13	2.89 [a]	(13.11)	(2,070,773)
18	June-2013	153,417	06/01/13	06/30/13	06/15/13	05/31/13	2.89 [a]	(12.61)	(1,935,142)
19	July-2013	153,698	07/01/13	07/31/13	07/16/13	06/30/13	2.89 [a]	(13.11)	(2,015,532)
20	August-2013	153,919	08/01/13	08/31/13	08/16/13	07/31/13	2.89 [a]	(13.11)	(2,018,426)
21	September-2013	156,602	09/01/13	10/01/13	09/16/13	08/31/13	2.89 [a]	(13.11)	(2,053,611)
22	October-2013	156,696	10/01/13	10/31/13	10/16/13	09/30/13	2.89 [a]	(13.11)	(2,054,844)
23	November-2013	160,688	11/01/13	12/01/13	11/16/13	10/31/13	2.89 [a]	(13.11)	(2,107,204)
24	December-2013	156,657	12/01/13	12/31/13	12/16/13	11/30/13	2.89 [a]	(13.11)	(2,054,337)
Communication Sites									
25	January-2013	\$ 97,092	01/01/13	01/31/13	01/16/13	12/31/12	2.89 [a]	(13.11)	\$ (1,273,229)
26	February-2013	112,701	02/01/13	02/28/13	02/14/13	01/31/13	2.89 [a]	(11.61)	(1,308,861)
27	March-2013	123,701	03/01/13	03/31/13	03/16/13	02/28/13	2.89 [a]	(13.11)	(1,622,171)
28	April-2013	106,194	04/01/13	04/30/13	04/15/13	03/31/13	2.89 [a]	(12.61)	(1,339,494)
29	May-2013	147,926	05/01/13	05/31/13	05/16/13	04/30/13	2.89 [a]	(13.11)	(1,939,841)
30	June-2013	108,794	06/01/13	06/30/13	06/15/13	05/31/13	2.89 [a]	(12.61)	(1,372,286)
31	July-2013	109,769	07/01/13	07/31/13	07/16/13	06/30/13	2.89 [a]	(13.11)	(1,439,463)
32	August-2013	104,118	08/01/13	08/31/13	08/16/13	07/31/13	2.89 [a]	(13.11)	(1,365,360)
33	September-2013	100,701	09/01/13	10/01/13	09/16/13	08/31/13	2.89 [a]	(13.11)	(1,320,554)
34	October-2013	99,615	10/01/13	10/31/13	10/16/13	09/30/13	2.89 [a]	(13.11)	(1,306,314)
35	November-2013	98,671	11/01/13	12/01/13	11/16/13	10/31/13	2.89 [a]	(13.11)	(1,293,928)
36	December-2013	99,515	12/01/13	12/31/13	12/16/13	11/30/13	2.89 [a]	(13.11)	(1,304,996)
37	Sub-Total to Ln 77	\$ 16,906,430							\$ (244,069,695)

[a] Additional days added for Check Clearing Lag. Number of Days added 2.89

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

REAL ESTATE RENTAL

Schedule K-2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE *	CHECK CLEARING LAG	NUMBER PAYMENT (LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	(([3] + [4]) / 2)			[6] - [5] + [7]	[2] * [8]
Operational Bases									
38	January-2013	\$ 3,950	01/01/13	01/31/13	01/16/13	12/31/12	2.89 [a]	(13.11)	\$ (51,799)
39	February-2013	3,950	02/01/13	02/28/13	02/14/13	01/31/13	2.89 [a]	(11.61)	(45,874)
40	March-2013	3,950	03/01/13	03/31/13	03/16/13	02/28/13	2.89 [a]	(13.11)	(51,799)
41	April-2013	3,950	04/01/13	04/30/13	04/15/13	03/31/13	2.89 [a]	(12.61)	(49,824)
42	May-2013	3,950	05/01/13	05/31/13	05/16/13	04/30/13	2.89 [a]	(13.11)	(51,799)
43	June-2013	3,950	06/01/13	06/30/13	06/15/13	05/31/13	2.89 [a]	(12.61)	(49,824)
44	July-2013	3,950	07/01/13	07/31/13	07/16/13	06/30/13	2.89 [a]	(13.11)	(51,799)
45	August-2013	3,950	08/01/13	08/31/13	08/16/13	07/31/13	2.89 [a]	(13.11)	(51,799)
46	September-2013	3,950	09/01/13	10/01/13	09/16/13	08/31/13	2.89 [a]	(13.11)	(51,799)
47	October-2013	3,950	10/01/13	10/31/13	10/16/13	09/30/13	2.89 [a]	(13.11)	(51,799)
48	November-2013	3,950	11/01/13	12/01/13	11/16/13	10/31/13	2.89 [a]	(13.11)	(51,799)
49	December-2013	1,200	12/01/13	12/31/13	12/16/13	11/30/13	2.89 [a]	(13.11)	(15,736)
Other Leases									
50	January-2013	\$ 21,933	01/01/13	01/31/13	01/16/13	12/31/12	2.89 [a]	(13.11)	\$ (287,625)
51	February-2013	2,205	02/01/13	02/28/13	02/14/13	01/31/13	2.89 [a]	(11.61)	(25,611)
52	March-2013	6,318	03/01/13	03/31/13	03/16/13	02/28/13	2.89 [a]	(13.11)	(82,851)
53	April-2013	2,205	04/01/13	04/30/13	04/15/13	03/31/13	2.89 [a]	(12.61)	(27,816)
54	May-2013	2,205	05/01/13	05/31/13	05/16/13	04/30/13	2.89 [a]	(13.11)	(28,919)
55	June-2013	6,318	06/01/13	06/30/13	06/15/13	05/31/13	2.89 [a]	(12.61)	(79,692)
56	July-2013	2,205	07/01/13	07/31/13	07/16/13	06/30/13	2.89 [a]	(13.11)	(28,919)
57	August-2013	2,205	08/01/13	08/31/13	08/16/13	07/31/13	2.89 [a]	(13.11)	(28,919)
58	September-2013	4,578	09/01/13	10/01/13	09/16/13	08/31/13	2.89 [a]	(13.11)	(60,033)
59	October-2013	3,945	10/01/13	10/31/13	10/16/13	09/30/13	2.89 [a]	(13.11)	(51,737)
60	November-2013	2,205	11/01/13	12/01/13	11/16/13	10/31/13	2.89 [a]	(13.11)	(28,919)
61	December-2013	2,205	12/01/13	12/31/13	12/16/13	11/30/13	2.89 [a]	(13.11)	(28,919)
Annual Leases									
62	January-2013	\$ 853,184	01/01/13	12/31/13	07/02/13	12/31/12	2.89 [a]	(180.11)	\$ (153,669,976)
63	February-2013	9,906	01/01/13	12/31/13	07/02/13	01/31/13	2.89 [a]	(149.11)	(1,477,070)
64	March-2013	11,463	01/01/13	12/31/13	07/02/13	02/28/13	2.89 [a]	(121.11)	(1,388,363)
65	April-2013	4,935	01/01/13	12/31/13	07/02/13	03/31/13	2.89 [a]	(90.11)	(444,666)
66	May-2013	47,658	01/01/13	12/31/13	07/02/13	04/30/13	2.89 [a]	(60.11)	(2,864,879)
67	June-2013	3,618	01/01/13	12/31/13	07/02/13	05/31/13	2.89 [a]	(29.11)	(105,333)
68	July-2013	33,661	01/01/13	12/31/13	07/02/13	06/30/13	2.89 [a]	0.89	29,838
69	August-2013	4,405	01/01/13	12/31/13	07/02/13	07/31/13	2.89 [a]	31.89	140,460
70	September-2013	(96,167)	01/01/13	12/31/13	07/02/13	08/31/13	2.89 [a]	62.89	(6,047,608)
71	October-2013	17,461	01/01/13	12/31/13	07/02/13	09/30/13	2.89 [a]	92.89	1,621,892
72	November-2013	55,857	01/01/13	12/31/13	07/02/13	10/31/13	2.89 [a]	123.89	6,919,976
73	December-2013	18,694	01/01/13	12/31/13	07/02/13	11/30/13	2.89 [a]	153.89	2,876,714

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

REAL ESTATE RENTAL

Schedule K-3

Quarterly-Leases

74	January-2013	\$ 10,075	01/01/13	03/31/13	02/14/13	12/31/12	2.89	[a]	(42.61)	\$ (429,332)
75	April-2013	12,450	04/01/13	06/30/13	05/16/13	03/31/13	2.89	[a]	(43.11)	(536,764)
76	July-2013	5,813	07/01/13	09/30/13	08/15/13	06/30/13	2.89	[a]	(43.61)	(253,504)
77	October-2013	5,813	10/01/13	12/31/13	11/15/13	09/30/13	2.89	[a]	(43.61)	(253,504)

Bi-Annual Leases

78	February-2013	\$ 1,740	02/01/13	07/31/13	05/02/13	01/30/13	2.89	[a]	(89.11)	\$ (155,058)
79	April-2013	474,681	04/01/13	09/30/13	07/01/13	03/31/13	2.89	[a]	(89.11)	(42,300,539)
80	August-2013	1,740	08/01/13	01/31/14	10/31/13	07/31/13	2.89	[a]	(89.61)	(155,928)
81	September-2013	497,665	10/01/13	03/31/14	12/30/13	08/31/13	2.89	[a]	(118.61)	(59,029,841)

	Sub-Total	\$ 2,077,829								\$ (258,859,095)
82	Sub-Total from Ln 39	<u>16,906,430</u>								<u>(244,069,695)</u>

83	TOTAL	<u>\$ 18,984,260</u>								<u>\$ (502,928,790)</u>
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84	Composite (Lead) Lag Days								<u>(26.49)</u>	
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85

[a] Additional days added for Check Clearing Lag. Number of Days added 2.89
(Weighted average lag based on the actual check clearing lag days for lease payments in 2013).

[b] Gas tower payments are paid on the first work day of the month being billed. All of the payment offices, communicate sites, etc. are paid prior to the first of the month.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

MATERIALS ISSUED FROM STORES

Schedule L

	[1]	[2]	[3]
<u>Line No.</u>	<u>PERIOD</u>	<u>MATERIALS ISSUED</u>	<u>(LEAD) LAG DAYS</u>
1	Materials issued and charged to O&M	\$ 14,842,987	
2	LAG DAYS IS ZERO		<u><u>0.00</u></u>

Note: The lag for materials issued from stores to maintenance expenses has been set to zero based on the offset of accounts payable related to materials & supplies.

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES

Schedule Ma

SUMMARY

		[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION	REFERENCE	INVOICE AMOUNT	LEAD/LAG DOLLAR DAYS	(LEAD) LAG DAYS [3]/[2]
1	Ad Valorem Taxes	M-1	\$ 43,832,045	\$ 1,757,751,906	40.10
2	Franchise Fee Payments	M-2	45,411,806	9,550,597,465	210.31
3	Municipal Surcharge	M-3	27,109,372	6,246,500,243	230.42
4	Utility User Tax	M-4	120,789,351	4,737,251,583	39.22
5	Municipal Transport Tax	M-5	6,818,770	279,838,624	41.04
6	Natural Gas Surcharge (State Board of Equalization)	M-6	321,317,455	24,287,198,931	75.59
7	TOTAL INVOICES TESTED		<u>\$ 565,278,799</u>	<u>\$ 46,859,138,752</u>	<u>82.90</u>
8	USED IN LEAD/LAG STUDY		\$ 565,278,799		

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

Test Year Pass-through Tax Forecast

Schedule Mb

	<u>Pass-Through Taxes</u>	<u>2013 Actual Payments *</u>	<u>Escalation Factor</u>	<u>Forecasted 2016 Payments Total</u>
M-3	Municipal Surcharge	\$ 27,109,372	1.0722	\$ 29,066,668
M-4	Utility User Tax	120,789,351	1.0722	129,510,342
M-5	Municipal Transport Tax	6,818,770	1.0722	7,311,085
M-6	Natural Gas Surcharge (State Board of Equalization)	321,317,455	1.0722	344,516,575
	Total 2013 Payment	<u>\$ 476,034,948</u>	1.0722	<u>\$ 510,404,671</u>
	In Thousands:	\$ 476,035		\$ 510,405
	2013 Pass-through Tax Payment (in Thousands)			\$ 510,405

* Payment amount excludes franchise taxes on commodities. Pass-through taxes only.

SCG 2016 Forecast in other RO Model (in Thousands)

Gas Commodity Costs	\$1,343,245
Franchise Fees (FF&U Multiplier)	1.4136%
Franchise Taxes on Commodity (in Thousands)	\$18,988

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

FEDERAL INCOME TAXES--CURRENT

Schedule N-1

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
LINE No.	SERVICE PERIOD		SERVICE MIDPOINT	PAYMENT DATE	(LEAD) LAG DAYS	TAX AMOUNT	LEAD/LAG DOLLAR DAYS
	BEGINNING	END	$([1] + [2]) / 2$		$[4] - [3]$		$[5] * [6]$
1	1/1/2012	12/31/2012	7/1/2012	10/15/2013	470.5	\$ (20,827,247) *	\$ (9,799,219,766)
2	1/1/2013	12/31/2013	7/2/2013	4/15/2013	(78.0)	10,800,000	(842,400,000)
3	1/1/2013	12/31/2013	7/2/2013	6/15/2013	(17.0)	25,300,000	(430,100,000)
4	TOTAL					\$ 15,272,753	\$ (11,071,719,766)
5				Lag Days	(724.93)		
6	USED IN LEAD LAG STUDY					\$ 15,272,753	

* 5 year average True-Up Payment 2008-2012

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CALIFORNIA CORPORATE FRANCHISE TAXES

Schedule N-2

	SERVICE PERIOD		SERVICE MIDPOINT ([1] + [2]) / 2	PAYMENT DATE	(LEAD) LAG DAYS [4] - [3]	TAX AMOUNT	(Lead) Lag DOLLAR DAYS [5] * [6]
	BEGINNING	END					
7	1/1/2012	12/31/2012	07/01/12	12/15/2013	531.5	\$ (15,623,618) *	\$ (8,303,952,967)
8	1/1/2013	12/31/2013	07/02/13	4/15/2013	(78.0)	12,900,000	(1,006,200,000)
9	1/1/2013	12/31/2013	07/02/13	6/15/2013	(17.0)	9,400,000	(159,800,000)
10	1/1/2013	12/31/2013	07/02/13	12/15/2013	166.0	7,620,000	1,264,920,000
11	TOTAL					\$ 14,296,382	\$ (8,205,032,967)
12				Lag Days	(573.92)		
13	USED IN LEAD LAG STUDY					\$ 14,296,382	

* 2012 True-Up Payment (Refund)

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

FEDERAL & STATE INCOME TAXES--DEFERRED

Schedule O-1

LINE No.	DESCRIPTION	TOTAL
1	Income Taxes Deferred	\$ 115,054,116
2	TOTAL	<u>\$ 115,054,116</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 115,054,000</u>

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

DEPRECIATION & AMORTIZATION

Schedule O-2

LINE No.	DESCRIPTION	TOTAL
1	DEPRECIATION & AMORTIZATION	\$ 366,151,000
2	TOTAL	<u>\$ 366,151,000</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 366,151,000</u>

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

AMORTIZATION OF INSURANCE PREMIUMS

Schedule O-3

LINE No.	DESCRIPTION	TOTAL
1	AMORTIZATION OF INSURANCE PREMIUMS	\$ 16,184,431
2	TOTAL	<u>\$ 16,184,431</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 16,184,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CASH BALANCES

Schedule P-1

[1]

LINE No.	Description	Average of Average Collected Balances
1	Bank of America	\$ 434,683
2	Union Bank (UBOC)	2,268,898
3	Mellon Bank	426,328
4	Total	<u>\$ 3,129,909</u>

Cost of Service Positions

5	Included in CWC	<u>\$ 3,129,909</u>	
6	2013 Calculated amount to Schedule "A"---\$ in Thousands		<u>\$ 3,130</u>
7	Inflation Factor for 2013	<u>1.0722</u>	
8	2016 Test Year proposed amount to Schedule "A"---\$ in Thousands		<u>\$ 3,356</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

OTHER RECEIVABLES

Schedule P-2

LINE #	DESCRIPTION	[1]	[2]	[3]
		2013	2016	TEST YEAR AMOUNT
1	December-2012	\$ 48,115,748		
2	January-2013	53,930,010		
3	February-2013	60,942,989		
4	March-2013	79,596,316		
5	April-2013	56,626,084		
6	May-2013	51,856,811		
7	June-2013	49,443,140		
8	July-2013	60,268,684		
9	August-2013	56,472,918		
10	September-2013	71,287,501		
11	October-2013	55,389,329		
12	November-2013	66,825,510		
13	December-2013	91,268,178		
14	Total for 13 months	802,023,217		
15	1/2 of Decembers	<u>(69,691,963)</u>		
16	12 Month Total	<u>\$ 732,331,254</u>		
17	Average 12 Month Balance	<u>\$ 61,027,604</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0722</u>	
19	Inflation Adjusted Balance	<u>\$ 61,027,604</u>	<u>\$ 65,433,797</u>	
20	Base Year 2013 Amount	61,027,604		
21	Addition to CWC			<u>\$ 65,433,797</u>
22	TO SCHEDULE "A"---\$ in Thousands	61,028		<u>\$ 65,434</u>

SEE SCHEDULE P-2.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

PREPAYMENTS AND CURRENT ASSETS

LINE #	DESCRIPTION	[1]	Schedule [2]	P-3 [3]
		2013	2016	TEST YEAR AMOUNT
1	December-2012	\$ 11,241,806		
2	January-2013	11,209,176		
3	February-2013	9,901,383		
4	March-2013	8,644,192		
5	April-2013	9,294,416		
6	May-2013	7,525,790		
7	June-2013	12,084,821		
8	July-2013	19,925,173		
9	August-2013	19,171,352		
10	September-2013	17,253,181		
11	October-2013	15,291,973		
12	November-2013	14,988,930		
13	December-2013	13,477,229		
14	Total for 13 months	170,009,422		
15	1/2 of Decembers	<u>(12,359,518)</u>		
16	12 Month Total	<u>\$ 157,649,904</u>		
17	Average 12 Month Balance	<u>\$ 13,137,492</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0722</u>	
19	Inflation Adjusted Balance	<u>\$ 13,137,492</u>	<u>\$ 14,086,019</u>	
20	Base Year 2013 Amount	<u>\$ 13,137,492</u>		
21	Addition to CWC			<u>\$ 14,086,019</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 13,137</u>		<u>\$ 14,086</u>

SEE SCHEDULE P-3.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

DEFERRED DEBITS

Schedule P-4

LINE #	DESCRIPTION	[1]	[2]	[3]
		2013	2016	TEST YEAR AMOUNT
1	December-2012	\$ 308,456		
2	January-2013	309,725		
3	February-2013	299,921		
4	March-2013	317,155		
5	April-2013	321,911		
6	May-2013	321,911		
7	June-2013	321,913		
8	July-2013	321,913		
9	August-2013	328,571		
10	September-2013	436,005		
11	October-2013	459,409		
12	November-2013	545,576		
13	December-2013	601,940		
14	Total for 13 months	4,894,406		
15	1/2 of Decembers	<u>(455,198)</u>		
16	12 Month Total	<u>\$ 4,439,208</u>		
17	Average 12 Month Balance	<u>\$ 369,934</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0722</u>	
19	Inflation Adjusted Balance	<u>\$ 369,934</u>	<u>\$ 396,643</u>	
20	Base Year 2013 Amount	<u>\$ 369,934</u>		
21	Addition to CWC			<u>\$ 396,643</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ 370</u>		<u>\$ 397</u>

SEE SCHEDULE P-4.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

EMPLOYEES WITHHOLDING

LINE #	DESCRIPTION	[1]	[2]	[3]
		2013	2016	TEST YEAR AMOUNT
1	December-2012	\$ (64,725)		
2	January-2013	(20,187)		
3	February-2013	(22,479)		
4	March-2013	(20,855)		
5	April-2013	(25,492)		
6	May-2013	(2,494,001)		
7	June-2013	(2,484,115)		
8	July-2013	(46,533)		
9	August-2013	(49,599)		
10	September-2013	(39,602)		
11	October-2013	(2,391,625)		
12	November-2013	(2,442,219)		
13	December-2013	(72,967)		
14	Total for 13 months	(10,174,399)		
15	1/2 of Decembers	68,846		
16	12 Month Total	<u>\$ (10,105,553)</u>		
17	Average 12 Month Balance	<u>\$ (842,129)</u>		
18	Inflation Factor	1.00000	1.0722	
19	Inflation Adjusted Balance	<u>\$ (842,129)</u>	<u>\$ (902,931)</u>	
20	Base Year 2013 Amount	<u>\$ (842,129)</u>		
21	Addition to CWC			<u>\$ (902,931)</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ (842)</u>		<u>\$ (903)</u>

SEE SCHEDULE P-5.1 FOR DETAIL

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CURRENT AND ACCRUED LIABILITIES

Schedule P-6

	[1]	[2]	[3]
LINE #	DESCRIPTION	2013	2016
			TEST YEAR AMOUNT
1	December-2012	\$ (124,405,287)	
2	January-2013	(127,007,030)	
3	February-2013	(131,556,211)	
4	March-2013	(134,090,692)	
5	April-2013	(137,083,443)	
6	May-2013	(138,093,600)	
7	June-2013	(140,332,072)	
8	July-2013	(139,393,299)	
9	August-2013	(136,390,782)	
10	September-2013	(138,422,862)	
11	October-2013	(140,946,873)	
12	November-2013	(141,418,261)	
13	December-2013	(136,900,152)	
14	Total for 13 months	(1,766,040,561)	
15	1/2 of Decembers	<u>130,652,719</u>	
16	12 Month Total	<u>\$ (1,635,387,842)</u>	
17	Average 12 Month Balance	<u>\$ (136,282,321)</u>	
18	Inflation Factor	<u>1.00000</u>	<u>1.0722</u>
19	Inflation Adjusted Balance	<u>\$ (136,282,321)</u>	<u>\$ (146,121,905)</u>
20	Base Year 2013 Amount	<u>\$ (136,282,321)</u>	
21	Addition to CWC		<u>\$ (146,121,905)</u>
22	TO SCHEDULE "A"---\$ in Thousands	<u>\$ (136,282)</u>	<u>\$ (146,122)</u>

SEE SCHEDULE P-6.1 FOR DETAIL

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
OTHER RECEIVABLES			Schedule P-2.1												
Line No.	G/L Account No.	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	1103018	Accounts Receivable (Ar) New Business (Nb) Cpr 98	18,741,689	18,850,239	18,860,072	18,418,578	19,010,383	18,734,123	18,417,005	18,865,811	18,127,169	18,446,844	17,933,749	17,904,163	21,972,035
2	1103019	Customer Ar Unallocated Collections-Nbms	(161)	(161)	(2,634)	(8,000)	-	-	(19,309)	-	-	-	-	-	(4,446)
3	1103021	Customer Ar Unallocated Charges-Nbms	(0)	-	-	-	-	-	(5,129)	(5,129)	(5,129)	(5,129)	-	-	-
4	1106000	Sundry Billing Recon Acct	4,462,426	4,228,874	6,895,085	5,043,428	6,946,923	4,379,752	4,179,197	6,479,277	6,998,033	12,515,319	8,728,561	9,069,063	11,579,001
5	1106009	Ar Sundry-Contra Account	(8,557,249)	(8,557,249)	(8,557,249)	(9,087,631)	(9,087,631)	(9,087,631)	(8,904,464)	(8,904,464)	(8,904,464)	(9,083,521)	(9,083,521)	(9,083,521)	(8,353,788)
6	1106031	Ar Misc Sales Rentals & Jobbng	(9,580)	(9,580)	(3,031)	(9,197)	(9,804)	(10,608)	(10,608)	(10,608)	(10,687)	(794)	(794)	(794)	(113)
7	1106033	Ar Def Const Adv New Bus Main	(38,639)	(38,639)	(38,639)	(38,639)	(38,639)	(38,639)	(38,639)	(38,639)	(38,639)	(38,639)	(49,247)	(38,639)	(38,639)
8	1106034	A/R Gas Sales Hub And Swap	1,511,627	5,762,382	10,520,932	31,759,396	6,665,969	4,685,343	2,709,342	10,500,574	7,367,200	16,299,633	4,629,962	15,600,338	30,616,448
9	1106035	Cust Ar Unalloc Coll	103,826	100,039	103,136	102,059	101,657	104,140	103,226	104,280	79,457	102,305	65,885	58,073	101,931
10	1106036	Cust Ar Unallocated Charges	508,012	508,319	508,818	508,798	508,965	509,745	509,745	509,745	509,745	509,745	509,745	509,745	15,472
11	1106041	Othr Acct Rec Claims	(95,473)	1,155,285	1,019,856	919,199	738,932	687,689	637,360	635,530	630,040	621,804	602,588	567,816	2,071,703
12	1106049	Empl Cust Ar Payr Issue Exp Adv	5,907	82,276	(1,894)	1,539	5,365	5,656	7,358	1,145	(7,143)	(804)	6,951	4,505	8,140
13	1106050	Empl Cust Ar Overpymt To Empl	(0)	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	1106070	Sundry Billing Non-Recon Acct	(1,646)	(1,646)	(1,646)	119,407	(1,646)	72,974	63,995	(1,646)	63,380	(1,646)	(1,646)	68,451	(1,646)
15	1106400	Collectible Work Orders-O&M	638,032	686,333	733,983	753,537	829,910	871,664	980,255	1,153,534	1,203,950	1,358,339	1,558,219	1,740,780	1,458,819
16	1105060	A/R Sundry Retires	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
17	1106015	Sundry Cash Clearing - Uposted	-	-	-	-	-	-	-	-	-	-	-	-	-
18	1106106	AR Claims Billings Recon Acct	1,311,446	1,342,976	1,324,368	1,274,970	1,561,063	1,508,002	1,501,409	1,449,033	1,291,081	1,474,140	1,497,497	1,341,907	2,860,629
19	1106098	CANADIAN GST RECEIVABLE	967,914	1,252,945	1,014,215	1,259,297	815,062	855,026	892,826	1,149,288	768,663	699,344	600,819	693,062	776,876
20	1107118	Workers Comp Reserve	28,567,617	28,567,617	28,567,617	28,579,575	28,579,575	28,579,575	28,400,262	28,400,262	28,400,262	28,390,561	28,390,561	28,390,561	28,205,757
21		SUB-TOTAL	\$ 48,115,748	\$ 53,930,010	\$ 60,942,989	\$ 79,596,316	\$ 56,626,084	\$ 51,856,811	\$ 49,443,140	\$ 60,268,684	\$ 56,472,918	\$ 71,287,501	\$ 55,389,329	\$ 66,825,510	\$ 91,268,178

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

PREPAYMENTS AND CURRENT ASSETS

Schedule P-3.1

Line No.	G/L Account No.	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	1110003	Prepaid Exp-Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
2	1110029	Prepaid Exp-Prepaid Insurance Risk	2,167,194	2,575,918	2,088,565	1,641,772	1,631,693	2,154,086	1,216,341	6,461,990	7,313,926	6,094,283	4,062,592	3,759,510	4,064,232
3	1110039	Prepaid Exp-Miscellaneous Prepaymen	4,724,253	5,007,780	4,912,222	4,826,704	4,739,352	4,645,901	4,548,699	4,451,746	4,352,054	4,439,971	5,256,835	6,003,299	4,930,807
4	1110500	Misc. Deferred DB Sundry & Current	-	-	-	-	1,472,537	-	6,318,281	1,551,199	-	-	-	-	-
5	1131014	Deferred Charge Current - Emission Credits	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
6	1110072	PREPAID EXP-FIRE INS	88,207	73,435	58,662	43,890	29,117	14,194	-	181,938	184,990	138,742	123,326	107,866	94,900
7	1110073	PREPAID EXP-GNRL EXCESS	4,260,652	3,550,543	2,840,434	2,130,326	1,420,217	710,109	-	7,276,800	7,318,882	6,578,685	5,847,720	5,116,755	4,385,790
8	1110076	PREPAID EXP-FIRE RE-INSUR	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	\$ 11,241,806	\$ 11,209,176	\$ 9,901,383	\$ 8,644,192	\$ 9,294,416	\$ 7,525,790	\$ 12,084,821	\$ 19,925,173	\$ 19,171,352	\$ 17,253,181	\$ 15,291,973	\$ 14,988,930	\$ 13,477,229

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
			Schedule P-4.1												
Line No.	G/L Account No.	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	1360020	Deferred Charge-Emission Credits	127,024	127,024	124,424	124,424	124,424	124,424	124,424	124,424	124,424	124,424	124,424	124,424	124,424
2	1333500	Preliminary Survey & Investigation	181,432	182,701	175,497	192,731	197,487	197,487	197,489	197,489	204,147	311,581	334,985	421,152	477,516
3		SUB-TOTAL	\$ 308,456	\$ 309,725	\$ 299,921	\$ 317,155	\$ 321,911	\$ 321,911	\$ 321,913	\$ 321,913	\$ 328,571	\$ 436,005	\$ 459,409	\$ 545,576	\$ 601,940

SOUTHERN CALIFORNIA GAS COMPANY
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	
EMPLOYEES WITHHOLDING			Schedule P-5.1												
Line No.	G/L Account No.	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	2126000	A/P-Employee (Reconciliation Account)	(75,111)	(30,408)	(30,610)	(27,917)	(31,346)	(4,886)	(5,658)	(41,451)	(52,216)	(43,163)	(3,767)	(2,611)	(74,789)
2	2126020	A/P Payroll Ded For United Way	-	-	-	-	-	-	-	-	-	-	-	-	-
3	2126022	A/P Payroll Ded Union Dues	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2126023	A/P Payroll Ded Pibac	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2160019	Employee Rsp Deferred	9,025	9,027	9,027	9,027	9,027	(1,891,004)	(1,877,847)	1,721	1,911	4,123	(1,750,424)	(1,779,751)	5,307
6	2160020	Employee Loan Repayment	2,113	2,561	1,208	715	(3,255)	(572,527)	(570,477)	(5,333)	1,227	331	(569,979)	(578,310)	(2,938)
7	2160027	Employee Rsp Non-Deferred	-	-	-	-	518	(25,108)	(29,315)	-	-	-	(66,368)	(80,849)	151
8	2165002	Emp Disability Ins Tax Deds	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2165003	Amts Withld For Emp Fit	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2165004	Emp Deds Fed Social Security	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2126028	A/P Payroll Ded Credit Union	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2160012	Employee Park/Vanpool	(752)	(1,367)	(2,104)	(2,680)	(436)	(476)	(818)	(1,470)	(521)	(893)	(1,087)	(698)	(698)
13		TOTAL	\$ (64,725)	\$ (20,187)	\$ (22,479)	\$ (20,855)	\$ (25,492)	\$ (2,494,001)	\$ (2,484,115)	\$ (46,533)	\$ (49,599)	\$ (39,602)	\$ (2,391,625)	\$ (2,442,219)	\$ (72,967)

SOUTHERN CALIFORNIA GAS COMPANY
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[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

CURRENT AND ACCRUED LIABILITIES

Schedule P-6.1

Line No.	G/L Account No.	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	2120212	A/P-Retiree Billings-Dental	-	-	-	-	-	-	-	-	-	-	-	-	-
2	2120214	A/P-Retiree Billings-Medical	(498,353)	(498,353)	(498,353)	(498,353)	(498,353)	(498,353)	(498,353)	(498,353)	(498,353)	(498,353)	(498,353)	(498,353)	26,645
3	2126101	Goods Received/Invoice Received Clearing Account	(9,044,652)	(7,275,673)	(6,563,775)	(4,103,253)	(5,323,829)	(3,147,524)	(3,323,096)	(6,410,826)	(8,793,975)	(11,669,342)	(16,635,052)	(18,648,074)	(18,406,592)
4	2129018	A/P-Fwsc	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2126060	Strategic Collaboration Liability	(970,238)	(970,293)	(970,293)	(970,293)	(992,184)	(992,184)	(992,184)	(1,000,671)	(965,510)	(941,812)	(943,708)	(928,739)	(910,659)
6	2126061	A/P - ACN	(355,449)	(609,119)	(584,588)	(482,119)	(331,388)	(311,866)	(306,001)	(257,626)	(251,079)	(215,512)	(221,082)	(288,871)	(335,880)
7	2126064	A/P - CSI	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2126069	Fleet Lease & License Payments	(73,521)	9,881	87,294	(19,719)	(72,102)	(118,674)	(3,849)	(1,231)	232,767	(418,463)	(144,323)	(317,494)	(369,488)
9	2197063	Workers Comp Reserve	(75,169,517)	(75,169,517)	(75,169,517)	(75,730,723)	(75,730,723)	(75,730,723)	(75,387,509)	(75,387,509)	(75,387,509)	(75,091,354)	(75,091,354)	(75,091,354)	(75,267,165)
10	2160056	Vacation Accrual	(37,262,393)	(41,915,162)	(46,710,116)	(50,723,575)	(53,840,162)	(56,666,809)	(58,871,722)	(55,531,847)	(50,110,045)	(48,652,293)	(47,096,582)	(44,970,969)	(40,515,805)
11	2126013	A/P STATE REGULATORY FEE	(950,005)	(550,765)	(1,091,333)	(1,479,814)	(267,486)	(572,672)	(868,123)	(278,068)	(561,868)	(852,194)	(289,081)	(619,432)	(1,038,766)
12	2126016	A/P MOBILE HOME PK SURCHARGE	(81,159)	(28,029)	(55,530)	(82,842)	(27,216)	(54,794)	(81,234)	(27,168)	(55,210)	(83,539)	(27,338)	(54,976)	(82,441)
[a]		Liability represents the payable balance for capitalized goods.													
13		SUB-TOTAL	<u>\$ (124,405,287)</u>	<u>\$ (127,007,030)</u>	<u>\$ (131,556,211)</u>	<u>\$ (134,090,692)</u>	<u>\$ (137,083,443)</u>	<u>\$ (138,093,600)</u>	<u>\$ (140,332,072)</u>	<u>\$ (139,393,299)</u>	<u>\$ (136,390,782)</u>	<u>\$ (138,422,862)</u>	<u>\$ (140,946,873)</u>	<u>\$ (141,418,261)</u>	<u>\$ (136,900,152)</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

TEST YEAR FORECASTED REFUNDABLE PROGRAM COSTS

(\$ in Thousands)

Schedule Q

<u>Refundable Programs</u>	<u>Forecasted 2016 Test Year Costs</u>
California Alternate Rates for Energy Account (CAREA)	\$ 16,218
Conservation Expense Account (CEA) *	-
California Solar Initiative Thermal Program Memorandum Account (CSITPMA)	7,200
Direct Assistance Program Balancing Account (DAPBA)	125,684
Demand Management Program Balancing Account (DSMBA)	89,981
Distribution Integrity Management Program Balancing Account (DIMPBA)	51,053
Hazardous Substance Cost Recovery Account (HSCRA)	8,100
Research Development & Demonstration Expense Account (RDDEA)	10,000
Self-Generation Program Memorandum Account (SGPMA)	6,076
Advanced Metering Infrastructure Balancing Account (AMIBA)	34,852
Environmental Fee Memorandum Account - AB32 Fees (EFMA)	-
New Environmental Regulatory Balancing Account (NERBA)	122,819
Transmission Integrity Management Program Balancing Account (TIMBA)	41,131
Honor Rancho Storage Memorandum Account (HRSMA)	-
System Reliability Memorandum Account (SRMA)	-
 Total Refundable O&M (excl pension/pbop)	 <u>\$ 513,114</u>

* Includes overheads for payroll taxes, vacation, and sick time.

Numbers represent O&M only, actual capital expenditure cash outflows are not recorded in balancing accounts